

**California Department of Insurance  
Proposition 103 Fund Balance Activities  
Fiscal Year (FY) 2015-16**

**Exhibit G**

<b>Fund Balance for Activity Prior to FY 2010-11</b>						<b>5,400,211</b>
	<b>FY 2014-15</b>	<b>FY 2013-14</b>	<b>FY 2012-13</b>	<b>FY 2011-12</b>	<b>FY 2010-11</b>	<b>TOTAL</b>
Revenue in Year 1	\$29,207,874	\$27,758,268	\$27,295,515	\$23,569,007	\$23,757,927	\$131,588,591
Revenue in Year 2 (reversal of accrual plus additional collection)	0	-47,354	-3,863	35,652	-11,079	-26,644
Expenditures in Year 1	-30,770,141	-27,608,482	-25,940,285	-26,606,055	-23,864,234	-134,789,198
Expenditures in Year 2	0	-5,775	-14,265	-22,467	-10,932	-53,440
Expenditures in Year 3	0	0	10,674	41,691	82,663	135,028
<b>Subtotal of Activity Subsequent to FY 2015-16</b>	<b>-\$1,562,267</b>	<b>\$96,656</b>	<b>\$1,347,776</b>	<b>-\$2,982,173</b>	<b>-\$45,656</b>	<b>-\$3,145,664</b>
<b>Total of Prior Year Activity</b>						<b>\$2,254,547</b>
<b>FY 2015-16 Contingency Reserve</b>						<b>\$2,952,298</b>
<b>FY 2015-16 Adjustments</b>						<b>-\$697,751</b>

The information in the above table shows Proposition 103 revenues and expenditures.

Beginning with Fiscal Year 2002-03, the revenues reported shall include actual collection plus anticipated collection. The state has a two-year reversion period in recording its revenues. As an example, payments received in FY 2012-13 for FY 2011-12 assessment (offsetting the anticipated collection) will still be recorded in FY 2011-12. This will be shown on the table as "Revenue in Year 2", which includes the reversal of the anticipated collection for this year and any additional collection. Additionally, any revenues received for FY 2011-12 after June 30, 2013, shall be recorded as a revenue for FY 2012-13.

Each state agency/department receives an appropriation to support its operation. The appropriation is available for expenditure and encumbrance during the period specified or for three years after the date it became available. The expenditures table above shows expenditures and encumbrances as they are incurred for each year. As an example, a positive amount would indicate that the anticipated expenditures (encumbrances) were not fully realized.